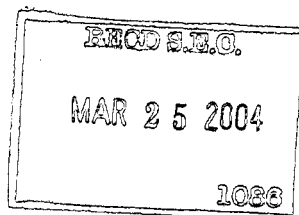


**CERT NYSE**



1-11661

March 25, 2004



Mr. Brian Johnson  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 1004 -- STOP/1-4  
450 Fifth Street, NW  
Judiciary Plaza  
Washington, DC 20549

**PROCESSED**  
MAR 26 2004  
THOMSON  
FINANCIAL

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,000,000 Corporate Backed Trust Certificates, Goldman Sachs Capital I Securities-Backed Series 2004-6 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 25, 2004. Tentative listing date - April 2, 2004.

Sincerely,

829281